

**Department of Local Government Finance**  
**Report of Appealing Taxing Unit**

The Department of Local Government Finance (“Department”) has prescribed this template through which a petitioner supplies the information the Department requires pursuant to IC 6-1.1-18.5-12(c). The required information must be filed with the Department on or before **OCTOBER 20** or, **in the case of an appeal due to a shortfall** (IC 6-1.1-18.5-16), on or before **DECEMBER 30**.

Forward to the Department only this page, the individual page applicable to the appeal(s) to be considered, the certification page, and any supporting documentation. On this page, check all appeals for which you are applying, state the amount of the appeal, and submit the appropriate worksheets. Do not forward unused pages and do not submit more than one application.

This application may be submitted electronically, faxed, or mailed (see last page for details).

TAXING UNIT:\_\_\_\_\_ COUNTY:\_\_\_\_\_

FISCAL OFFICER:\_\_\_\_\_

ADDRESS:\_\_\_\_\_

CITY/STATE/ZIP:\_\_\_\_\_

TELEPHONE: \_\_\_\_\_

E-MAIL ADDRESS: \_\_\_\_\_

FINANCIAL CONSULTANT (IF APPLICABLE): \_\_\_\_\_

PLEASE INDICATE BELOW THE TYPE AND AMOUNT OF APPEAL TO BE  
CONSIDERED

\$\_\_\_\_\_ Annexation, Consolidation, or Extension of Services

\$\_\_\_\_\_ Three Year Growth Factor Equal to or Exceeding 2% of Statewide  
Growth Factor

\$\_\_\_\_\_ Emergency Levy Appeal  
(Natural disaster, an accident, or other unanticipated emergency; the Department does not  
consider the condition of general economic recession to be an unforeseen emergency.)

\$\_\_\_\_\_ Correction of Advertising, Mathematical, or Data Error

\$\_\_\_\_\_ Property Tax Shortfall Due to Erroneous Assessed Value

# SUBMISSION INFORMATION

For consideration, *all submissions must include, in addition to the information required for the type of appeal under consideration, the following:*

(Please attach each item below to this petition and indicate with a [✓] the items attached. If an item has not been attached, provide an explanation for its exclusion.)

[ ] One complete package of all the below, including the appeal worksheet and the information required for the type of appeal under consideration.

[ ] Copy of cover page, appeal worksheet(s), tax rate information page, and signed certification. (Only submit the worksheet(s) that is applicable to the appeal(s) for which you are applying.)

[ ] Copy of resolution from fiscal body approving the excessive levy appeal along with a statement that the unit will be unable to carry out the governmental functions assigned to it by law unless it is granted this appeal. The unit must include reasonably detailed statements of fact supporting this statement. (IC 6-1.1-18.5-12(a))

[ ] All documentation required for specific appeal, as specified on the worksheet(s).

## NOTICE

ONLY submissions bearing postmarks of **OCTOBER 20** or **DECEMBER 30** (for shortfall appeals only) or earlier will be considered. Note that IC 6-1.1-17-3(a)(4) requires that any request for an excessive levy appeal be published as part of the notice to taxpayers of the estimated budget. Failure to comply with IC 6-1.1-17-3(a)(4) will be cause for denial. All requests for consideration of an appeal must be specific.

TAX RATE INFORMATION

Total District Rate (found on Department website)	2012	2013	2014	2015 (Estimated)

Tax Rate Impact:  
A. 2014 net assessed value \$ \_\_\_\_\_  
B. Total amount of appeal(s) \$ \_\_\_\_\_  
C. Unit's rate impact of appeal(s) = [B / (A/100)] \_\_\_\_\_ %  
D. District rate impact = C / 2014 Total District Rate \_\_\_\_\_ %

Did the fiscal body approve this excessive levy appeal(s)? \_\_\_\_ Yes \_\_\_\_ No  
Vote \_\_\_\_\_ (Please submit resolution/ordinance approving appeal.)

Was there any opposition or objection to the excessive levy appeal? \_\_\_\_ Yes \_\_\_\_ No  
If yes, please provide a summary of the objection:

Did you advertise an excessive levy appeal(s) in Column C of the ensuing year's budget?  
\_\_\_\_ Yes \_\_\_\_ No (Please attach copy of ensuing year's budget proof of publication.)

**ANNEXATION, CONSOLIDATION, OR EXTENSION OF SERVICES**  
**(IC 6-1.1-18.5-13(a)(1))**

Required documentation for annexations, consolidation/modernization, and extension of services appeals:

- A. All ordinances (or resolutions)
- B. All fiscal impact statements
- C. Description of situation leading to annexation, consolidation or extension of services.

**For Annexation:**

Amount of appeal: \$\_\_\_\_\_

1. State the time frame of annexations to be considered.

As of March 1:      Year\_\_\_\_\_ Year\_\_\_\_\_ Year\_\_\_\_\_

2. In consideration of question 1 above, what levy increases were granted under IC 6-1.1-18.5-3(a) for each budget year as certified by the county auditor? (This question relates to increases in the maximum levy up to 15% that were granted as a result of increased assessed value stemming from the annexation.)

Budget Year \_\_\_\_\_ Adjustment Made \$ \_\_\_\_\_

Budget Year \_\_\_\_\_ Adjustment Made \$ \_\_\_\_\_

Budget Year \_\_\_\_\_ Adjustment Made \$ \_\_\_\_\_

### Annexation Appeal Amount

- (a) Total amount of appeal \$ \_\_\_\_\_
- (b) Total amounts from question 2 above \$ \_\_\_\_\_
- (c) Line (a) – line (b) \$ \_\_\_\_\_
- (d) Number of years attributable to line (a) above \_\_\_\_\_
- (e) Divide line (c) by line (d) \$ \_\_\_\_\_

Note: If a unit is appealing for multiple years, consideration will only be given to the *average* budget increase over the period of annexation.

3. State for each year for the budget classification indicated below the increase in expenses for which the appeal should be considered. (Attach separate sheets, if necessary.)

Category	Year _____	Year _____	Year _____	Total
Personnel	\$	\$	\$	\$
Supplies	\$	\$	\$	\$
Other	\$	\$	\$	\$
Debt	\$	\$	\$	\$
Capital Outlay	\$	\$	\$	\$
Township Asst	\$	\$	\$	\$
Total	\$	\$	\$	\$

*Note: The above is required to be completed for consideration of this appeal.*

4. Does the total amount requested match the amount in the fiscal impact statement for each annexation (include copies of all resolution(s)/ordinance(s) and fiscal impact statements)?
- Yes                  No

If no, please explain the differences:

5. Specifically, what types of services will be needed and/or increased?

ANNEXATION, CONSOLIDATION, OR EXTENSION OF SERVICES  
(IC 6-1.1-18.5-13(a)(1))

6. Has this unit transferred funds to its rainy day fund during this budget year or the immediately preceding budget year? \_\_\_\_\_ Yes \_\_\_\_\_ No

If yes, please state the amount and the fund from which the transfer was made:

Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If no, does the unit plan to transfer funds to its rainy day fund in the near future? \_\_\_\_\_ Yes  
\_\_\_\_\_ No

If yes, please indicate the anticipated amount: \$ \_\_\_\_\_

ANNEXATION, CONSOLIDATION, OR EXTENSION OF SERVICES  
(IC 6-1.1-18.5-13(a)(1))

For Consolidation or Modernization:

Amount of Appeal: \$ \_\_\_\_\_

1. Date of referendum approving the consolidation/modernization: \_\_\_\_/\_\_\_\_/\_\_\_\_
2. Specifically, what types of services will be needed and/or increased?
3. What funds will be needed for the newly established consolidated unit?

4. State for each year for the budget classification indicated below the increase in expenses for which the appeal should be considered. (Attach separate sheets, if necessary.)

Category	Year _____	Year _____	Year _____	Total
Personnel	\$ _____	\$ _____	\$ _____	\$ _____
Supplies	\$ _____	\$ _____	\$ _____	\$ _____
Other	\$ _____	\$ _____	\$ _____	\$ _____
Debt	\$ _____	\$ _____	\$ _____	\$ _____
Capital Outlay	\$ _____	\$ _____	\$ _____	\$ _____
Township Asst	\$ _____	\$ _____	\$ _____	\$ _____
Total	\$ _____	\$ _____	\$ _____	\$ _____

*Note: The above is required to be completed for consideration of this appeal.*

5. Does the total amount requested match the amount in the fiscal impact statement for the consolidation or modernization (include copies of all resolution(s)/ordinance(s) and fiscal impact statements)? \_\_\_\_ Yes \_\_\_\_ No

If no, please explain the differences:

6. Has this unit transferred funds to its rainy day fund during this budget year or the immediately preceding budget year? \_\_\_\_ Yes \_\_\_\_ No

If yes, please state the amount and the fund from which the transfer was made:

Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_  
Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_  
Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If no, does the unit plan to transfer funds to its rainy day fund in the near future?  
\_\_\_\_ Yes \_\_\_\_ No

If yes, please indicate the anticipated amount: \$ \_\_\_\_\_

ANNEXATION, CONSOLIDATION, OR EXTENSION OF SERVICES  
(IC 6-1.1-18.5-13(a)(1))

For Extension of Services:

Amount of Appeal: \$\_\_\_\_\_

1. Effective date for the extension of services: \_\_\_\_/\_\_\_\_/\_\_\_\_
2. What services are being extended?
3. What is the percent change in assessed valuation? \_\_\_\_\_%
4. Did another fiscal body need to approve the change? \_\_\_\_ Yes \_\_\_\_ No  
If yes, attach the approval documentation from that fiscal body.
5. State for *each year* for the budget classification indicated below the increase in expenses for which the appeal should be considered. (Attach separate sheets, if necessary.)

Category	Year _____	Year _____	Year _____	Total
Personnel	\$ _____	\$ _____	\$ _____	\$ _____
Supplies	\$ _____	\$ _____	\$ _____	\$ _____
Other	\$ _____	\$ _____	\$ _____	\$ _____
Debt	\$ _____	\$ _____	\$ _____	\$ _____
Capital Outlay	\$ _____	\$ _____	\$ _____	\$ _____
Township Asst	\$ _____	\$ _____	\$ _____	\$ _____
Total	\$ _____	\$ _____	\$ _____	\$ _____

*Note: The above is required to be completed for consideration of this appeal.*

6. Does the total amount requested match the amount in the fiscal impact statement for the consolidation or modernization (include copies of all resolution(s)/ordinance(s) and fiscal impact statements)?  
\_\_\_\_ Yes \_\_\_\_ No

If no, please explain the differences:

7. Has this unit transferred funds to its rainy day fund during this budget year or the immediately preceding budget year? \_\_\_\_ Yes \_\_\_\_ No

If yes, please state the amount and the fund from which the transfer was made:

Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_  
Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_  
Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If no, does the unit plan to transfer funds to its rainy day fund in the near future?  
\_\_\_\_ Yes \_\_\_\_ No

If yes, please indicate the anticipated amount: \$ \_\_\_\_\_

**THREE YEAR GROWTH FACTOR**  
**(IC 6-1.1-18.5-13(a)(3))**

A unit qualifies to seek a three-year growth appeal if its average assessed value growth over the last three years exceeds the statewide average assessed value growth quotient (“AVGQ”) for the same time period by at least 2%. The following is a description of the steps the Department takes in accordance with IC 6-1.1-18.5-13(a)(3) to determine a unit’s eligibility and maximum appeal amount.

Step 1: Determine the three (3) calendar years that most immediately precede the ensuing calendar year and in which a statewide general reassessment of real property under IC 6-1.1-4-4 does not first become effective (2014, 2012, and 2011).

Step 2: Calculate the assessed value of all taxable property for the unit, plus the assessed value deducted under the inventory deduction in 2006 Pay 2007, plus the amount deducted under the homestead supplemental deduction in 2008 Pay 2009. For each of those years, divide that amount by the amount calculated for the previous year.

Step 3: Sum the results of Step 2 and divide by three (3).

Step 4: Add the statewide total assessed value of all taxable property for all units, plus the assessed value deducted under the inventory deduction in 2006 Pay 2007, plus the assessed value deducted for the homestead supplemental deduction in 2008 Pay 2009. For each year, divide that amount by the amount calculated for the previous year. The calculations for Steps 4 and 5 are performed below:

Statewide Averages Adjusted for Inventory and Homestead Deductions

2011	0.990
2012	1.006
2014	1.013

Step 5: Add the Step 4 results and divide by three (3):  $(0.990+1.006+1.013)/3 = 1.003$ .

Step 6: Divide the Step 3 results by the Step 5 results.

If Step 6 is equal to or greater than 1.02, then the unit is eligible for the appeal. The maximum amount that the Department may award in this appeal is the amount by which Step 6 exceeds the AVGQ as calculated according to IC 6-1.1-18.5-2. (This amount is 1.027 for 2015.)

**Answer the following questions:**

1. Justify the financial need for the appeal. State the budget appropriation line items and amounts that cannot be funded without this increase to the maximum levy.
2. State precisely which of those items are the highest priority to fund.

Will this appeal increase the Operating Balance (Line 11) of Budget Form 4b?  
\_\_\_\_\_ Yes    \_\_\_\_\_ No

If yes, indicate the anticipated amount: \$ \_\_\_\_\_

Will this amount exceed 10% of the Operating Budget? \_\_\_\_\_ Yes    \_\_\_\_\_ No

3. Has this unit transferred funds to its rainy day fund during this budget year or the immediately preceding budget year? \_\_\_\_\_ Yes    \_\_\_\_\_ No

If yes, please state the amount and the fund from which the transfer was made:

Fund _____	Amount \$ _____
Fund _____	Amount \$ _____
Fund _____	Amount \$ _____



THREE YEAR GROWTH FACTOR  
(IC 6-1.1-18.5-13(a)(3))

If no, does the unit plan to transfer funds to its rainy day fund in the near future?  
\_\_\_\_\_ Yes    \_\_\_\_\_ No

If yes, please indicate the anticipated amount: \$\_\_\_\_\_

**EMERGENCY LEVY APPEAL**  
**(IC 6-1.1-18.5-13(a)(13))**

A levy increase may be granted if a unit cannot carry out its governmental functions for an ensuing calendar year under the levy limitations imposed by IC 6-1.1-18.5-3 due to a natural disaster, an accident, or another unanticipated emergency. **Describe the event that caused these circumstances. Please note that the Department does not consider the condition of general economic recession to be an unforeseen emergency. Likewise, the Department does not consider the consequences of past fiscal policymaking by a unit to be an unforeseen emergency.**

1. Total amount of the appeal: \$\_\_\_\_\_
  
2. Attach an ordinance/resolution from the unit executive declaring that the unit cannot carry out its governmental functions for the ensuing year.

**CORRECTION OF ADVERTISING, MATHEMATICAL, OR DATA ERROR**  
**(IC 6-1.1-18.5-14)**

An excess levy may be granted for the correction of any advertising error, mathematical error, or error in data made at the local level for any calendar year that affects the tax rate or levy of a unit or the determination of the limitations established by IC 6-1.1-18.5-3.

Note: The correction should not be related to refunds or errors made and/or corrected due to assessment appeals. These types of “errors” are calculated via the Property Tax Shortfall Due to Erroneous Assessed Valuation appeal.

Indiana Code 6-1.1-17-1 requires the certified statement from each county auditor to the Department to contain “for counties with taxing units that cross into or intersect with other counties, the assessed valuation as shown on the most current abstract of property.” This statute was intended to address situations where a county has submitted its assessed values to the Department but a neighboring county sharing a cross-county taxing unit has failed to submit assessed values to the Department. The effect of this statute does not constitute an error as contemplated by IC 6-1.1-18.5-14. Please also note that the Department will not consider appeals seeking to correct a unit’s past *policy* decisions.

**Describe this error.** (The type and cause of error must be specific. Appeals requesting consideration for errors that “may” occur will not be honored.)

2. Date on which error was identified: \_\_\_\_/\_\_\_\_/\_\_\_\_

3. State the error’s impact on the ensuing year’s levy. \$\_\_\_\_\_

4. Has this unit transferred funds to its rainy day fund during this budget year or the immediately preceding budget year? \_\_\_\_ Yes \_\_\_\_ No

If yes, please state the amount and the fund from which the transfer was made:

Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If no, does the unit plan to transfer funds to its rainy day fund in the near future?

\_\_\_\_ Yes \_\_\_\_ No

If yes, please indicate the anticipated amount: \$ \_\_\_\_\_

4. Does this unit have a fund balance of 10% or more of its annual budget before the transfer to its rainy day fund? \_\_\_\_ Yes \_\_\_\_ No

5. If yes, what is the percent of fund balance? \_\_\_\_\_%

**PROPERTY TAX SHORTFALL DUE TO ERRONEOUS ASSESSED VALUATION**  
**(IC 6-1.1-18.5-16)**

(Appeal is only applicable to those funds under the maximum permissible levy as determined by IC 6-1.1-18.5-3.)

1. Shortfall is defined as a unit receiving a property tax distribution less than the certified levy due to erroneous assessed value estimates or refunds paid on successful assessment appeals. Circuit breaker credits do not cause a shortfall and cannot be recovered with other property taxes. State the taxing year(s) for which this appeal is to be considered and the amount to be considered for each year (i.e., which budget year experienced a shortfall?).

Pay\_\_\_\_\_ \$\_\_\_\_\_ Pay\_\_\_\_\_ \$\_\_\_\_\_

Note: This appeal is based on the unit’s share of lost revenues shown on the Certificate of Error or Tax Refund Claims due to Erroneous Assessed Valuation. The Actual Distribution column is not to include delinquent property tax payments or circuit breaker credits.

2. Complete the following information to compute the amount of distribution less than 100% of certified. List only funds within the maximum levy—debt funds and cumulative funds do not qualify for this appeal. Columns A, B, and C can be found on the Certified Budget Order.

(A) Fund	(B) Certified Levy	(C) Certified Rate	(D) Actual Distribution	(E) Circuit Breaker
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
Total	\$	\$	\$	

3. In the past three years, has the unit experienced a levy excess? \_\_\_\_ Yes \_\_\_\_ No  
(If yes, state the taxing year and amount.)

2013 \$\_\_\_\_\_

2012 \$\_\_\_\_\_

2011 \$\_\_\_\_\_

4. Has this unit transferred funds to its rainy day fund during this budget year or the immediately preceding budget year? \_\_\_\_ Yes \_\_\_\_ No

If yes, please state the amount and the fund from which the transfer was made:

Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_  
Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_  
Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If no, does the unit plan to transfer funds to its rainy day fund in the near future?  
\_\_\_\_ Yes \_\_\_\_ No

If yes, please indicate the anticipated amount: \$ \_\_\_\_\_

5. Does this unit have a fund balance of 10% or more of its annual budget before the transfer to its rainy day fund? \_\_\_\_ Yes \_\_\_\_ No

If yes, what is the percent of fund balance? \_\_\_\_\_%

What is the percent of fund balance after the loss of circuit breaker credits? \_\_\_\_\_%

6. Using the forms listed below, complete the calculation on the next page.

PROPERTY TAX SHORTFALL DUE TO ERRONEOUS ASSESSED VALUATION  
(IC 6-1.1-18.5-16)

The following information must be attached to this document for the appeal to be considered:

- (a) County Form 127CER (Register of Certificates of Error) for the year(s) in which the shortfall occurred for each taxing district of which the unit is a taxing entity.
- (b) County Form 17TC (Certificate of County Auditor of Tax Refund Claims) for each taxing district of which the unit is a taxing entity. Refunds must clearly indicate the assessment year for which the refund is claimed.
- (c) County Form 22 (County Auditor's Certificate of Tax Distribution) for each year the unit is claiming a property tax shortfall (for both the June & December settlements).

**Please highlight on the auditor's reports the pertinent information used in this calculation.**  
**Note: Use the "Net" column—penalty and interest amounts do not qualify!**

PROPERTY TAX SHORTFALL DUE TO ERRONEOUS ASSESSED VALUATION  
(IC 6-1.1-18.5-16)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
District # and Name	District Net Error Amount	District Net Refund Amount	Total District Errors & Refunds	District Rate	Unit's Rate	Units Percent of District Rate	Unit's Portion of Errors & Refunds
<b>Totals</b>					XXXXXXXXXX XXXXXXXXXXXX XXXX	XXXXXXXXXX XXXX	

Notes: Column A: List all the Districts of which the unit is a part.

Column B: Enter the amount from the net column for that district from the 127CER report.

Column C: Enter the amount from the net column for that district from the 17TC report.

Column D: Add columns B and C.

Column E: This information can be found on the Department website; it is a page that is submitted with the Certified Budget Order.

Column F: This is the total rate of all qualifying funds; it is the total rate from column C of the calculation in step 2.

Column G: Divide column F by column E.

Column H: Multiply column D by column G.

**CERTIFICATION**

I, the undersigned, hereby certify that the attached appeal information and supporting documentation is correct to the best of my knowledge and belief.

Signed this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_

\_\_\_\_\_  
(Printed Name of Fiscal Officer)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Printed Name of Financial Advisor/Consultant)

\_\_\_\_\_  
(Signature)

**PETITION TO APPEAL FOR AN INCREASE TO THE MAXIMUM LEVY**

The \_\_\_\_\_ of the \_\_\_\_\_,  
(Fiscal/Governing Body) (Taxing Unit)

\_\_\_\_\_ County, State of Indiana, has determined to file for an excess  
levy appeal.

(Please check the appropriate excess levy appeal(s) and provide the dollar amount(s) requested.)

- ☐ Annexation (IC 6-1.1-18.5-13(a)(1)) \$ \_\_\_\_\_
- ☐ Three Year Growth (IC 6-1.1-18.5-13(a)(3)) \$ \_\_\_\_\_
- ☐ Emergency Levy Appeal (IC-1.1-18.5-13(a)(13)) \$ \_\_\_\_\_
- ☐ Property Tax Shortfall (IC 6-1.1-18.5-16) \$ \_\_\_\_\_
- ☐ Correction of Error (IC 6-1.1-18.5-14) \$ \_\_\_\_\_

The fiscal/governing body of \_\_\_\_\_, \_\_\_\_\_ County, hereby  
resolves to proceed

with a petition for an excess levy to the Department of Local Government Finance to increase the  
taxing unit’s maximum levy.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

FOR	AGAINST
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

ATTEST: \_\_\_\_\_